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**FISCAL IMPACT STATEMENT**

**LS 6139**

**BILL NUMBER:** SB 285

**NOTE PREPARED:** Apr 15, 2009

**BILL AMENDED:** Apr 14, 2009

**SUBJECT:** Property Tax Payments.

**FIRST AUTHOR:** Sen. Holdman

**FIRST SPONSOR:** Rep. Lehman

**BILL STATUS:** 2nd Reading - 2nd House

**FUNDS AFFECTED:** ☒ **GENERAL**  
**DEDICATED**  
**FEDERAL**

**IMPACT:** State & Local

**Summary of Legislation:** (Amended) *Enterprise Zones:* This bill provides that an enterprise zone does not expire between December 1, 2008, and December 31, 2014, if the municipal fiscal body where the enterprise zone is located adopts a resolution requesting the enterprise zone board renew the enterprise zone for an additional five years.

*Reconstructed Property:* It limits for the first two years the amount by which the assessed value of a reconstructed home may be increased for property tax purposes after being partially or totally destroyed by a disaster.

*Standard Deduction:* The bill establishes notice, application, and eligibility verification procedures for standard property tax deductions, including: (1) a requirement that an applicant provide either the last five digits of the applicant's Social Security number or, if the individual does not have a Social Security number, the last five digits of the individual's driver's license number or state identification card number, or of a control number; and (2) a requirement that tax statements in 2010, 2011, and 2012 include a form for taxpayers to use to verify certain deductions and credits to which the taxpayers are entitled. It imposes a civil penalty of 10% of the tax due for a person who wrongly takes a standard deduction or credit. It specifies that any adjustment in tax due resulting from the termination of a standard deduction or homestead credit must be deposited in a non-reverting fund and used only after appropriation by the county fiscal body.

*Provisional Tax Statements:* The bill provides that provisional tax bills must reflect the deductions and credits for which owners are eligible under certain circumstances.

*Appeal of Assessment of Industrial Property in Lake County:* The bill specifies that the Lake County assessor

may appeal an assessment action taken by the department of local government finance for an industrial facility only after the Lake County fiscal body has approved the proposed expenditures for the appeal.

*Taxpayer Notices:* The bill eliminates a taxpayer notice of assessed value and estimated taxes that would have been required in September each year beginning in 2010.

*Appeal of Assessment:* The bill specifies that a county or township official assessing property has the burden of proof to show that an assessment is correct in an appeal if the assessment resulted from an annual adjustment (trending) and the assessed value of the property increased by more than five percent.

*Property Tax Payments:* The bill permits a county legislative body to authorize the transmission by electronic mail of property tax statements and related information. It allows for automatic deductions of payments for property taxes and special assessments from any account held by a financial institution, not just from a checking account. It requires a county to distribute to political subdivisions in the county at the normal semiannual distribution date revenue from monthly installment property tax collections.

*Sales Tax Deduction for Bad Debts:* The bill permits sales taxes that are not collected from a purchaser of goods and become a bad debt that federal law permits the retail merchant or a member of the retail merchant's affiliated group to deduct on a federal income tax return to be deducted by the retail merchant from the Sales Tax deposits that the retail merchant must remit to the Department of State Revenue.

*Extension of Appeal Deadline:* The bill permits the Department of Local Government Finance to extend the period in which a person may appeal an assessment for an assessment date in 2007 in a county in which reconciling tax statement was issued in 2008.

**Effective Date:** (Amended) Upon passage; July 1, 2008 (retroactive); December 1, 2008 (retroactive); January 1, 2009 (retroactive); March 1, 2009 (retroactive); July 1, 2009.

**Explanation of State Expenditures:** (Revised) *Standard Deduction - Applications:* The Department of Local Government Finance (DLGF) would have to amend the sales disclosure form (SDF) to include instructions and information that would permit a taxpayer to terminate a standard deduction on a property that is no longer homestead-eligible. The information would include an explanation of the tax consequences and penalties for unlawfully claiming a standard deduction.

The DLGF designs the SDF and also maintains a web site for electronic entry of the forms. Minor changes would need to be made to both the paper form and the web site to allow for the changes under this bill. The DLGF should be able to make these changes within its existing level of resources.

*Standard Deduction - Eligibility:* Under this proposal, the DLGF would be required to maintain a homestead property database with secure access for county auditors. The database must include the owner's name and the last five digits of the owner(s) social security number(s). If the individual does not have a Social Security number then the last five digits of a driver's license number, state I.D. card number, or federal document control number would be captured. The database would be used to verify whether a property owner is wrongly claiming deductions and credits that are available against homestead property.

The DLGF already maintains a homestead lookup database that may be used by local officials. The database includes the name and address of the homestead owner and the property parcel number. The last five digits of the of the I.D. number would have to be added and the access would have to be secured.

*Property Tax Payments:* This bill directs the Department of Local Government Finance (DLGF) to design and promote a form for taxpayers to authorize the county to transmit their property tax statements via electronic mail. This must be completed before 2010. This could add administrative duties to the DLGF. Ultimately, the source of funds and resources required to satisfy the requirements of this bill would depend upon legislative and administrative actions.

**Explanation of State Revenues:** (Revised) *Enterprise Zones:* This bill permits the fiscal body of a municipality in which an enterprise zone is located to request that its current term be renewed for an additional five years. Enterprise zones are eligible for certain tax incentives including the Employment Tax Deduction, the Employment Expense Credit, the Loan Interest Credit, the Neighborhood Assistance Credit, and the Investment Cost Credit. These incentives may be taken against Adjusted Gross Income (AGI), Financial Institutions, or the Insurance Premiums Tax liabilities. They reduce revenue to the General Fund. If the fiscal body of the municipality decides to renew the current term of the enterprise zone, the revenue to the state would continue to be reduced during this period.

**Background Information on Enterprise Zones Incentives:**

*a. Employee Tax Deduction:* This tax deduction is for qualified employees of an enterprise zone business. The qualified employee is an individual who is employed by a taxpayer where the employee's principal place of residence is in the enterprise zone where the employee is employed. Qualified employees include employees of a financial institution, insurance company, and an international banking facility. Also included are employees of a non profit entity, the state, a political subdivision, or the United States Government. The qualified employee is entitled to a deduction from their AGI equal to the lesser of; (1) half of the AGI for the taxable year earned as a qualified employee; or (2) \$7,500.

In tax year 2006, 3,725 individuals claimed about \$25 M in deductions for qualified enterprise zones.

*b. Employment Expense Credit:* This credit is for employers that hire qualified employees that live and work half of the time in the enterprise zone. The credit is equal to the lesser of 10% multiplied by the qualified increased employment expenditures of the taxpayer for the taxable year; or \$1,500 multiplied by the number of qualified employees employed by the taxpayer during the taxable year. The tax credit can be carried forward for 10 years or carried back for three years.

For tax year 2006, 136 individuals claimed about \$250,000 in credits for qualified enterprise zones. In tax year 2005, 52 corporate taxpayers claimed about \$918,000 in Employment Expense Credits for qualified enterprise zones.

*c. Loan Interest Credit:* The Loan Interest Credit is a non-refundable tax credit that a taxpayer may claim against the AGI Tax, the Financial Institutions Tax, or the Insurance Premiums Tax. The credit is equal to 5% of the interest a taxpayer receives during the taxable year on qualified loans to businesses or individuals for specified uses in an enterprise zone. The amount of the credit equals 5% multiplied by the amount of interest received by the taxpayer during the taxable year from the qualified loans. The credit can be carried forward for 10 years.

In tax year 2005, 28 corporate taxpayers claimed about \$2.3 M in credits for qualified enterprise zones. In tax year 2006, 21 individual taxpayers claimed about \$13,000 in credits for qualified enterprise zones.

*d. Neighborhood Assistance Credit:* The Neighborhood Assistance Credit is for Indiana taxpayers

who contributed to individuals, groups or neighborhood organizations, or who engage in activities to upgrade economically disadvantaged areas for economically disadvantaged households. This credit is limited to the lesser of 50% of the amount contributed or invested, state income tax due, or \$25,000 in any taxable year. The credit can be applied against the taxpayer's AGI tax liability or the Financial Institutions Tax. The tax credit may not be refunded, carried back, or carried forward. The total amount of Neighborhood Assistance Credit allowed to all taxpayers in any state fiscal year is limited to \$2.5 M.

*e. Investment Cost Credit:* Under current statute, the Investment Cost Credit may be claimed against the AGI Tax by taxpayers purchasing an ownership interest (an equity investment) in an enterprise zone business. The Investment Cost Credit is equal to a maximum of 30% of the equity investment. The credit percentage allowed (up to 30%) varies depending upon the type of investment, the type of business, and the number of jobs created. The credit is non-refundable, but a taxpayer may carry over excess credits to subsequent taxable years.

In tax year 2006, 7 individual taxpayers claimed about \$22,000 in Investment Cost Credits for qualified enterprise zones. Data for corporate taxpayers was not available.

Revenue from the AGI Tax on individuals and corporations, the Financial Institutions Tax, and the Insurance Premiums Tax is distributed to the state General Fund.

*Standard Deduction - Eligibility:* Under the bill, one-tenth of the penalty amount received from taxpayers who received the standard deduction and associated benefits but were found to be ineligible would be transferred to the DLGF. The DLGF would use this money to establish and maintain the homestead property database.

*Sales Tax Deduction for Bad Debts:* The bill provides that the sales tax deduction for uncollectible debts includes amounts previously deducted for federal income tax purposes by a retail merchant or a member of the retail merchant's affiliated group and not previously allowed as a deduction. This provision will result in a decrease in sales tax collections to the extent that a retail merchant could not have deducted the amounts provided in the bill under current statute. The amount of the decrease is indeterminable.

Under current statute, the deduction for uncollectible debts does not include interest and must be adjusted to exclude: (1) financing charges or interest; (2) sales or use taxes charged on the purchase price; (3) uncollectible amounts on property that remain in the possession of the seller until the full purchase price is paid; (4) expenses incurred in attempting to collect any debt; and (5) repossessed property.

**Explanation of Local Expenditures:** (Revised) *Reconstructed Property:* A number of counties currently provide a combination of property tax replacement credits, homestead credits, and residential property tax credits funded from proceeds of various local option income taxes. Currently, 50 counties provide additional homestead credits that are paid with proceeds from a combination of county option income taxes (COIT) and county economic development income taxes (CEDIT). Additionally, 19 counties use a local option income tax to provide additional credits to their choice of homesteads only, residential property only, all property, or a combination of the above. Under this proposal homestead credits funded from COIT proceeds could decrease during the two years that the AV of reconstructed property is not increased. COIT proceeds that are not used for county homestead credits are distributed to civil taxing units as certified shares. CEDIT proceeds that are the result of the additional rate allowed for homestead credits may only be used for homestead credits.

*Standard Deduction - Eligibility:* Under current law, the county treasurer must annually mail a tax statement, called a TS-1, to each property owner. Under this bill, the TS-1 would have to contain the procedure and deadline for a taxpayer to notify the county that property no longer qualifies for a deduction or credit that has been previously granted.

The treasurer would also have to include an additional notice on different colored paper along with the mailing of the TS-1 in 2010, 2011, and 2012. The notice would explain the tax consequences and penalties for unlawfully claiming a standard deduction. Homeowners would return a verification of homestead deduction eligibility that includes the individual and spouse's names as they appear in Social Security Administration records or as they appear when signing legal documents and the last five digits of their social security numbers. If an individual does not have a Social Security number then the last five digits of a driver's license number, state I.D. card number, or federal document control number would have to be provided.

If the tax statement is returned to the county treasurer as undeliverable with an expired forwarding order, the county auditor may remove all deductions and credits from the property.

Beginning with taxes payable in 2013, a county auditor may, at their discretion, terminate the mortgage, aged, blind, disabled, veterans, and standard deductions on a property if the owner fails to return the verification of eligibility by December 31, 2012. The auditor must send a notice of termination to the last known address of the owner. The county auditor must reinstate the deductions if the taxpayer subsequently provides proof of eligibility.

The additional printing and handling of the notices would increase the treasurers' expense for sending the TS-1. There are just over 1.7 M homesteads statewide. Funds from the county auditor's non-reverting fund may be used for this purpose.

*Appeal of Assessment of Industrial Property in Lake County:* Under current law, the DLGF is responsible for assessing industrial facilities (real property only) with an estimated true tax value of at least \$25 M (qualified industrial property) in those counties with a population greater than 400,000 but less than 700,000. A taxpayer or the county assessor may appeal the assessment to the Indiana Board of Tax Review (IBTR). Based on current population estimates and parcel-level data, the current statute applies only to industrial facilities in Lake County.

Under this bill, a taxpayer still has the option of appealing the assessment. The county assessor, however, may not spend public money to appeal the assessment unless the county fiscal body adopts a resolution approving the proposed expenditure, and also appropriates the total amount of the proposed expenditure.

The fiscal impact of this bill would depend on whether the county fiscal body would appropriate enough funds for the county assessor to pursue appeals of qualified industrial property with the IBTR. The bill would probably have no impact on individual taxpayers who were intent on filing an appeal.

*Taxpayer Notices:* Under current law, beginning in 2010, the county auditor must mail to each taxpayer a statement containing certain information pertaining to property taxes for the following year including: the taxpayer's AV, deductions, and credits; the estimated taxes that will be due from the taxpayer for each taxing unit; the corresponding tax liabilities for the current year; information on public hearings on the levies, tax rates, and budgets; and the opportunity to appeal the taxpayer's assessment. About 3.5 M taxpayer notices must be prepared and mailed. The cost is estimated at \$1.8 M to \$2.1 M based on a \$0.50 - \$0.60 per item cost. Counties will also incur initial software costs to create the notices.

Under this proposal, counties would not have to provide these notices and would not have to pay the expenses of development, preparation, and delivery.

*Appeal of Assessment:* Under current law, a taxpayer may file for a review by the property tax assessment board of appeals (PTABOA) of a county or township assessment of the taxpayer's tangible property. Under this bill, if the assessment was the result of an annual trending adjustment and the increase in the assessed value of the property is more than five (5) percent higher than the previous year's assessment, the county or township assessor has the burden of proving that the assessment is correct. This may result in an increase in taxpayer filings with the PTABOA, and an increase in the workload for the PTABOA, county and township assessors.

*Property Tax Payments:* For taxes payable in 2010 and after, this bill authorizes counties to transmit property tax statements and related information to taxpayers via electronic mail. This could result in startup costs for those counties that choose to implement its provisions. However the startup costs could be mitigated by savings with reduced costs of mailing and processing tax statements.

If it has not already done so, each county would also have to either purchase or contract for electronic mail capability; this could include the purchase or upgrade of computers, software, and continuing technical support.

Additionally, the county would have to maintain a list of those taxpayers who choose electronic mail tax bills and to determine whether these taxpayers actually did receive their statements via this medium. If the county determines that the taxpayer did not receive the tax bill via electronic mail, it would have to send the statement to the taxpayer via regular mail. The deadline for payment would be the due date on the original statement transmitted via electronic mail.

On the other hand, counties should generally see a decline in operating costs due to a decrease in regular mailings. Depending on how a county manages its tax billing process and the number of taxpayers who choose the electronic mail option, the decrease in operating costs could be substantial. For example, one county indicated that it spends between \$1.00 and \$1.50 to process a tax bill. This includes cost of printing, transportation (the county currently contracts out the insertion of the tax bills into the envelopes but must transport the bills and envelopes to the contractor), computer accessories (printer cartridges, toner etc), and paper. Once the startup costs for setting up the database for e-mail transmission have been covered, the county estimates that it will save close to \$1 per each tax bill sent out via this medium; as a minimum counties would be able to save on the postage costs. Additionally, counties that have to send out both provisional bills and reconciliation statements for a particular pay year could see their savings double for that pay year.

*Background on Property Tax Payments:* Only 2 of the 92 counties do not currently have e-mail capability in the treasurer's office. Current law permits automatic payments from checking accounts. Additionally, 22 counties, including the 2 counties alluded to above, have contracted with a service that allows their taxpayers to pay their bills on-line or by phone. Taxpayers pay their bills by credit card, usually for a fee that the taxpayer also pays. At least one county permits its taxpayers to pay at selected banks that charge a fee for the service, and this county also notifies taxpayers (at their request) about pending due dates. Some counties also notify taxpayers via e-mail, at their request, when property tax statements become available for review.

There are many options for counties who desire to obtain e-mail capability or upgrade their current service. Depending on the service, setup fees can range from \$0 to about \$600 with average monthly payments

ranging from about \$10 to \$120.

**Explanation of Local Revenues:** (Revised) *Enterprise Zones:* Enterprise zones are typically established to encourage investment and job growth in economically distressed areas. Under current law, the federal government and the board of the Indiana Economic Development Corporation (IEDC) may designate certain areas within Indiana as enterprise zones. An enterprise zone expires after ten years but is eligible for two five-year renewals based on performance reviews by the IEDC Board. The enterprise zone may not be renewed after the expiration of the second five-year period.

Under this bill, if the enterprise zone is due to expire between December 1, 2008 and December 31, 2014, the IEDC Board shall renew the enterprise zone for an additional five (5) years if the fiscal body of the municipality in which the enterprise zone is located adopts a resolution requesting the Board to do so. The fiscal body has to submit a copy of the resolution to the Board at least sixty days before the expiration date of the enterprise zone. An enterprise zone that is on its second and final five-year renewal under current law may only be renewed for one additional five-year term under this bill.

The fiscal impact of this proposal would depend on whether the fiscal body of the municipality decides to request a renewal of the current term for the enterprise zone. If the fiscal body decides not to request a renewal, then there is no fiscal impact under this bill. If, on the other hand, the fiscal body of the municipality decides to request a renewal qualified employees within the enterprise zone would continue to receive the Employee Tax Deduction that they received during the current term (see *Background Information on Enterprise Zone Incentives* in the *Explanation of State Revenues*); additionally, businesses would also continue receiving the Enterprise Zone property tax deduction. This bill would have no impact on the two additional five year terms that the IEDC may grant the enterprise zone.

Income tax deductions reduce the tax base for local option income taxes. As a result, taxing units in which enterprise zones are located would continue to experience a minimal reduction in revenue from the County Option Income Tax (COIT), and the County Economic Development Income Tax (CEDIT) during this additional five-year term.

*Reconstructed Property:* Under this bill, for taxes payable in 2010 and after, if a new or reconstructed (replacement) dwelling replaces a homestead dwelling that became uninhabitable because it was at least 75% destroyed by wind, flood or another natural disaster, the gross assessed value (AV) of the replacement dwelling on any assessment date in the first full year it is used as a homestead may not exceed the assessed value of dwelling that was partially or fully destroyed. In the year immediately following, if the replacement dwelling continues to be occupied as a homestead, its assessed value would increase by one-half the difference in assessed value between the replacement and damaged dwellings. The replacement dwelling must be built on the same land as the former damaged dwelling, must be approximately the same square footage, must be occupied within two years of the disaster, and must be occupied for the two years that its assessed value is modified under this bill. This bill does not apply if the assessed value of the new dwelling is lower than that of the damaged dwelling it is replacing.

This bill could reduce the AV of the new dwelling for two assessment years. In the first year, the reduction is equivalent to the difference in AV of the new and damaged dwellings; in the second year, the reduction in AV is half of the difference. This is equivalent to a property tax deduction and affects the local taxing units in which the property is located. The reduction in the tax base would result in a tax shift to all other property in the form of an increased tax rate. The amount of the tax shift and the size of the increase in the tax rate is indeterminable at this time. Total local revenues, except for cumulative funds, would remain

unchanged during this period. The revenue for cumulative funds would be reduced by the product of the fund rate multiplied by the deduction amount applicable to that fund.

*Standard Deduction - Generally:* The homestead standard deduction equals \$45,000, limited to 60% of the homestead's gross assessed value. Homeowners who receive the standard deduction also receive the supplemental standard deduction that provides an additional deduction of up to 35% of the net AV remaining after application of the standard deduction. Additionally, homesteads in many counties also receive county-funded homestead credits. In 2010, the net property tax on homesteads will be limited to 1% of gross AV whereas non-homestead residential property will have a 2% circuit breaker cap.

Many provisions of this bill would assist county auditors in their duty to ensure that only eligible taxpayers receive the standard deduction and other homestead benefits on only one property. If these provisions result in a reduction the number of properties with homestead status, then the increased tax base would shift a part of the tax burden from all taxpayers to the homestead-ineligible properties that had been improperly receiving the deduction. The amount of county-funded credits credited to the remaining homesteads would, for the most part, be increased. The higher tax cap for the homestead-ineligible properties would increase property tax collections for taxing units where net taxes for some homesteads exceed the 1% circuit breaker cap.

*Standard Deduction - Applications:* Before the passage of HEA 1001-2008, homeowners filed an application for the state homestead credit and the standard deduction was automatically granted to all homeowners who received the credit. Since the homestead credit was eliminated by HEA 1001-2008, homeowners must now apply directly for the standard deduction. This bill reconciles multiple versions of the deduction statutes and completes the transformation so that the eligibility and filing requirements for the standard deduction are similar to those of the former homestead credit. Under this bill, homeowners may apply for the standard deduction on a SDF and may apply at any time during the assessment year to be effective for taxes payable in the following year.

Under previous law, an application for the homestead credit had to include the name of any other county and township in which the applicant owns or is buying real property. This bill would require that an application for the standard deduction include the name of any location in which the applicant or spouse owns, is buying, or has a beneficial interest in, real property.

The application would have to include the applicant and spouse's names both as they appear in Social Security Administration records and as they appear when signing legal documents. The bill would also require the transferee and spouse to include the last five digits of their social security numbers. If an individual does not have a Social Security number then the last five digits of a driver's license number, state I.D. card number, or federal document control number would have to be provided.

*Standard Deduction - Penalty Provisions:* Under this bill, a taxpayer must notify the county auditor within 60 days of any change in the use of homestead property that renders all or part of the property ineligible for the standard deduction. Failure to make the notification would result in a liability for the taxes that would have been due on the property without the deductions and associated credits plus a penalty equal to 10% of the additional tax. The county auditor would issue a notice of tax, interest, and penalties due. The notice must require full payment within 30 days. Unpaid amounts after 30 days would be added to the tax duplicate an collected as other taxes.

Under the bill, 1% of the penalty amount would be transferred to the DLGF. Each county auditor would be required to establish a non-reverting fund for deposit of delinquent taxes, penalties, and interest collected



within the first year from taxpayers who received the standard deduction and associated benefits but were found to be ineligible. Money in the fund could only be used, as appropriated by the county fiscal body, by the county auditor to cover fees and costs incurred in the discovery of improper standard deductions and homestead credits, for other expenses of the auditor's office, and for the costs associated with the additional notices to be included with tax bills. These funds may not be considered in setting the auditor's budget or the county's tax levy

*Provisional Tax Statements:* Under current law, a county may elect to send out provisional tax statements to its taxpayers if the county abstract is not completed by March 15<sup>th</sup> of the tax payment year. The abstract is prepared when tax rates are certified and tax bills are figured. Provisional bills are based on 90% of the previous year's taxes. The first installment is due on May 10<sup>th</sup> unless the notice of reassessment or trended assessment is sent after March 26<sup>th</sup>, in which case the payment is due 45 days after the tax billing statement is mailed. The second installment is due on November 10<sup>th</sup> unless the May due date was delayed, in which case the November due date may be moved to any date through December 31<sup>st</sup>.

Under this proposal, the May 10<sup>th</sup> and November 10<sup>th</sup> installment dates would no longer be specified. For taxes payable in 2010 and later, the county would have the option of applying the standard and supplemental standard deductions and homestead credits on a provisional bill but would be required to apply them if provisional billings have been used for two consecutive years.

The provisional bill would have to include the procedure and deadline for a taxpayer to notify the county that a property no longer qualifies for a deduction or credit that has been previously granted. The statements would also have to include an explanation of the tax consequences and penalties for unlawfully claiming a standard deduction.

The amount billed through provisional billings for some taxpayers could be reduced under this bill if the treasurer applies deductions and credits in a year that result in tax a bill equal to less than 90% of the previous year's bill. The full year's property taxes are settled through the reconciliation bill.

*Property Tax Payments:* The bill also extends automatic deduction of property tax payments from accounts other than checking accounts such as savings accounts. As noted above, some counties permit on-line payments via credit cards. As a result, both the counties and taxpayers would have additional tools to manage their property tax payments. The bill stipulates that if a taxpayer elects to receive his tax bill by electronic mail and did not receive it by the due date, the county is obliged to send the tax bill via regular mail to the taxpayer. The deadline for payment would still be the due date on the original statement transmitted via electronic mail. The impact on revenues would be negligible.

*Extension of Appeal Deadline:* Under current law, a taxpayer may appeal an assessment within 45 days after the local assessor mails a notice of assessment or within 45 days after the county auditor sends the tax bill, if no assessment notice was sent. This bill would permit a county assessor to petition the DLGF for permission to extend the appeal deadline to as late as July 1, 2009 for reconciling tax statements for taxes payable in 2008. Additional time to file an appeal could encourage the filing of additional appeals.

**State Agencies Affected:** DOR; DLGF, IEDC.

**Local Agencies Affected:** County auditors; County treasurers; County Recorders; County Assessors; Lake County Assessor; Lake County Fiscal body; Fiscal bodies of municipalities; PTABOA.

**Information Sources:** Directory of County Officials, 2007-2008; County treasurers; County websites; Cindy Land and Thomas R. Creasser, II, Marion County Treasurer's Office, 317-327-4040; Roger A. Bainbridge, Grant County Treasurer's Office, 765-668-6556; OFMA Property Tax Database; OFMA Income Tax Databases; Stats Indiana Population Estimates, <http://www.stats.indiana.edu>.

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